

**Lac Courte Oreilles Ojibwe College  
Charter Authority  
2020-2021  
Charter School Authorizer Annual Report**

### Authorizer Annual Report Checklist

When completing the Charter School Authorizer Annual Report, verify that:

- All sections of the report are present, and all schedules are completed and attached.
- For school district authorizers, the schedule of authorizer operating costs has been included as a supplement to the school district's annual audited financial statements submitted to DPI.
- The report has been completed at the authorizer level, rather than completed for an individual school.
- Authorizer operating costs have been identified in Section VI. This section should not be left blank.
- The operating costs reported in Section VI reflect **only** the costs the authorizing entity incurred while fulfilling the duties under Wis. Stat. s. 118.40 (3m)(a) to (e) which include:
  - Soliciting and evaluating charter school applications,
  - Considering the principles and standards for quality authorizing established by the National Association of Charter School Authorizers,
  - Giving preference in the awarding of contracts for the operation of charter schools that serve children at risk,
  - Approving high-quality charter schools that meet identified educational needs and promote a diversity of educational choices, and
  - Monitoring the performance and compliance with Wis. Stat. s. 118.40 of each charter school with which it contracts.

The operating costs in this section should **not** reflect the operating costs for the authorized charter school(s).

- The total amounts reported in Section VI and Section VII are not the same. As noted above, Section VI should only include operating costs the authorizing entity incurred while fulfilling the duties under Wis. Stat. 118.40 (3m)(a) to (e); while Section VII should include the costs of services the authorizing entity provided to the charter schools with which it contracts. **The expenditures in Section VI and Section VII should not match.**
- Costs reported in Section VII are only the costs of services provided to the charter school(s). Examples of the types of costs that should be reported in this section include but are not limited to: costs for business office services, costs for food services, curriculum services, professional development services, etc. **The expenditures in Section VI and Section VII should not match.**

**For further instructions and requirements related to completing each section of this report see the**

charter school authorizer annual report technical assistance document at <http://dpi.wi.gov/sms/charter-schools/information-authorizers>.

**SECTION I: AUTHORIZER INFORMATION**

Authorizing Entity:	Lac Courte Oreilles Ojibwe College
Authorizer Address:	13466 W Trepania Rd, Hayward, WI 54843
Authorizer Contact Person:	Russell Swagger, Ph.D.
Contact Person Title:	Charter Authority Liaison/College President
Contact Person Phone:	(715) 634-4790
Contact Person Email:	rswagger@lco.edu

**SECTION II: CHARTER SCHOOL INFORMATION**

*(Add additional lines or attach additional sheets, if necessary.)*

Charter Schools Currently Under Contract in 2020-2021:			
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx - 6/30/20xx):	Grades Served:
Akii Earth School	WAADOOKODAAADING OJIBWE LANGUAGE INSTITUTE (d/b/a Akii-gikinoo'amaading Charter School)	07/31/2020-06/30/2023	7-12

Charter Schools with Non-renewed or Revoked Contract during 2020-2021:			
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx - 6/30/20xx)*:	Reason for Non-renewal or Revocation:

Charter Schools that Closed During or at the Conclusion of 2020-2021:			
School Name:	Date of School Closure:	Contract Term Dates (7/1/20xx - 6/30/20xx):	Reason for Closure:

<b>Charter Schools Currently Approved, But That Have Not Yet Begun to Operate:</b>			
<b>School Name:</b>	<b>Charter School's Governing Board Legal Entity Name:</b>	<b>Contract Term Dates (7/1/20xx - 6/30/20xx):</b>	<b>Anticipated First Academic Year of Instruction (e.g. 22-23):</b>
Lake Country Classical Academy	Lake Country Classical Academy Board of Directors	07/01/2020 - 6/30/2023	21-22

**SECTION III: ACADEMIC PERFORMANCE OF CHARTER SCHOOLS**

In this section, provide a summary of the academic performance of each charter school that operated during the school year.

**Akii-gikinoo’amaading Charter School Academic Performance Summary 2020-21**

Akii-gikinoo’amaading Charter School (Aki) is a project-based learning school with students from grades 7-12 attending.

The enrollment for 2020-21 was 8 students. 5 were in the 6th-8th grade cohort, the 3 in the 9th-12th grade cohort. Aki utilizes project-based learning, formative assessments, project and performance assessments, as well as administering the district and state required standardized tests.

Several of our students were on quarantine due to COVID during our testing window, therefore, only one student took the assessment, and we are not reporting data for less than 5 students due to confidentiality redaction. ACT assessments were opted out by parents.

During the 2020-21 year:

Due to the COVID pandemic we conducted online learning for the first three quarters of the school year. This proved challenging to our educational staff since none had taught online before, but the coursework proved to be engaging to our students. In the final quarter of the school year, we began to transition into outdoor project-based learning on a limited “field day” basis; specifically, our students began meeting with a local biologist from the Great Lakes Fish and Wildlife Commission as arranged with the LCO Conservation Department.

#### Achievement Summary:

All students earned sufficient online credits to matriculate to the next grade level; however, state assessments were not conducted as initially planned due to COVID and parental “opt-outs” so individual student performance data are not publicly available.

Teacher assessments demonstrated adequate progress and led to the decision to award credits in core subjects as warranted since these credits are critical to “on-time” (4-year) completion. Since no seniors were enrolled, we did not graduate any students.

#### **SECTION IV: FINANCIAL PERFORMANCE OF CHARTER SCHOOLS**

In this section, provide a summary of the financial performance of each charter school that operated during the school year.

Akii-gikinoo’amaading successfully operated within the agreed upon financial guidelines (found in their charter contracts) to effectively and efficiently meet their charter standards, school goals and student needs during the 2020-2021 fiscal year.

Per their completed audit:

The financial statements of the School have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB statements and interpretations constitute GAAP for governments, including public schools.

The accompanying financial statements have been prepared in accordance with the reporting model defined by GASB Statement 34, Basic Financial Statements – - and Management’s Discussion and Analysis - for State and Local Governments. GASB 34 significantly changes financial reporting for governmental entities, including public schools. The more significant of the School’s accounting policies are described below.

The Tribe was awarded a Federal Department of Education grant (“GES”) to start a new charter school for the estimated 47% of Tribal member high school students not graduating high school with the local school districts. This grant covers a majority of the day-to-day operating costs of the School, and in the 2022 fiscal year will be completed. Upon opening the School to students, the School became eligible for State of Wisconsin “Per Pupil” revenue funding and also for federal Charter School grant funds, as a subrecipient. During the fiscal year 2021, all operating expenditures continued to be covered by the GES grant. These grant amounts were obtained to provide for consulting and planning services to determine priorities and the framework for the School’s objectives and continued operations.

No deficiencies relating to the audit of the basic financial statements are reported; no instances of noncompliance material to the basic financial statements were disclosed during the audit; no deficiencies relating to the audit of the major state awards are

reported; no findings that are required to be reported in accordance with 2CFR section 200.516(a) are reported; and no questions costs are reported

**SECTION V: OTHER CONTRACT TERMS AND EXPECTATIONS (OPTIONAL)**

In this section, provide a summary and discussion of any additional contract terms or expectations that the authorizer deems relevant to its report on the overall performance of the charter schools it authorizes.

No additional contract terms to report on.

**SECTION VI: AUTHORIZER OPERATING COSTS**

*(Complete and attach audited Schedule of Charter School Authorizer Operating Costs.)*

CHARTER SCHOOL FY20-21	
Class/Office Space	
Lease	\$ -
Office Operations	12,000
	12,000
Contractual Services	
Legal/Liaison	4,500
Administrative	
Board Liaison - Pres	
Compliance Officer	
Dual Credit Coordinator	
Board Stipend	8,400
TOTAL	12,900
Development	
Charter School Travel	-
Research	-
Policy Review	-
Establish Network	-
Board Review - GES	-
Board Training	-
Tech Support	-
TOTAL	-
	\$ 24,900

**SECTION VII: SERVICES PROVIDED TO CHARTER SCHOOLS**

No additional services were provided to either school during the reporting period.

Lac Courte Oreilles Ojibwe College

Section VI

SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING (INSERT DATE)

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	
EMPLOYEE BENEFITS	200	
PURCHASED SERVICES	300	
NON-CAPITAL OBJECTS	400	
CAPITAL OBJECTS	500	
INSURANCE & JUDGEMENTS	700	
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	
<b>TOTAL</b>		

LAC COURTE OREILLES OJIBWE COLLEGE

SECTION VII

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING (INSERT DATE)

SERVICES PROVIDED	FUNCTION CODE	COST
REGULAR CURRICULUM	120000	
SPECIAL EDUCATION	150000	
HEALTH SERVICES	214000	
PSYCHOLOGICAL SERVICES	215000	
CURRICULUM DEVELOPMENT	221200	
INSTRUCTIONAL STAFF TRAINING	221300	
GENERAL ADMINISTRATION	230000	
BUILDING ADMINISTRATION	240000	
BUSINESS SERVICES	252000	
GENERAL OPERATIONS	253000	
PUPIL TRANSPORTATION	256000	
TECHNOLOGY	266000	
OTHER SERVICES (REPLACE OTHER WITH A SERVICE)		
<b>TOTAL</b>		